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**Amendments to the Claims:**

The following Listing of Claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims**

1. (PREVIOUSLY PRESENTED) An oil absorbing wipe material suitable for wiping a users skin comprising an oil absorbing porous substrate having a first face and a second face wherein the substrate has a transparency of less than 65 percent which porous substrate changes transparency upon absorption of oil on the first face, said porous substrate having a generally non-tacky flexible coating on at least a portion of the second face, said coating covering the porous substrate second face and comprising a film forming polymer with at least one additional additive comprising an active or skin modifying agent which can deliver a benefit to skin or hair contained within the film-forming polymer which coating is visible on the coated second face of the porous substrate and which coating does not penetrate to the opposite face of the porous substrate and which coating can deliver a benefit to skin or hair wherein the oil absorbing porous sheet comprises stretched film made of a thermoplastic material and wherein interstitial volume per unit area of said porous stretched film is in the range of 0.0001-0.005 cm<sup>3</sup> as calculated by the following equation:

interstitial volume per unit area = [film thickness (cm) x 1 (cm) x void content (%)]/100 (where the void content is the percentage of voids in the porous film) and the average pore size of the wipe material is from 3 to 15 microns.

2. (CANCELLED)

3. (CANCELLED)

4. (ORIGINAL) The oil absorbing wipe material of claim 1 wherein the coating comprises at least a film forming polymer and a particulate filler.

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5. (ORIGINAL) The oil absorbing wipe material of claim 4 wherein the particulate filler comprises 35 to 55 percent by weight of the coating and has an average particle size of from 0.1 to 30 microns.

6. (ORIGINAL) The oil absorbing wipe material of claim 5 wherein the film forming polymer is at least a partially water soluble film forming polymer.

7. (ORIGINAL) The oil absorbing wipe material of claim 5 wherein the film forming polymer is at least a partially water insoluble film forming polymer.

8. (ORIGINAL) The oil absorbing wipe material of claim 1 wherein the film forming polymer coating penetrates from 10 to 90 percent of the thickness of the oil absorbing porous substrate.

9. (ORIGINAL) The oil absorbing wipe material of claim 8 wherein the film forming polymer coating penetrates from 20 to 80 percent of the thickness of the oil absorbing porous substrate.

10. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 1 wherein the film forming polymer comprises polyvinylpyrrolidone.

11. (CANCELLED)

12. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 1 wherein the active or skin modifying agent is salicylic acid.

13. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 1 wherein the coating additive further comprises nonactive agents.

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14. (ORIGINAL) The oil absorbing wipe material of claim 1 wherein the coating further comprises a gelling agent.

15. (ORIGINAL) The oil absorbing wipe material of claim 1 wherein the coating further comprises a filler.

16. (CANCELLED)

17. (CANCELLED)

18. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 1 wherein the void content of said porous stretched film is in the range of 5-50% and the film thickness is in the range of 5-200  $\mu\text{m}$ .

19. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 1 wherein the porous film comprises a thermoplastic polymer film having from 20 to 60 percent by weight of a filler.

20. (ORIGINAL) The oil absorbing wipe material of claim 19 wherein the porous film contains a non-particulate filler.

21. (ORIGINAL) The oil absorbing wipe material of claim 20 wherein the non-particulate filler is mineral oil.

22. (PRESENTLY PRESENTED) The oil absorbing wipe material of claim 1 wherein the porous film voids have an average size is in the range of from 0.2 to 5.0 microns ( $\mu\text{m}$ ).

23. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 1 wherein the interstitial volume per unit area is from 0.0002 to 0.001  $\text{cm}^3$ .

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24. (ORIGINAL) The oil absorbing wipe material of claim 1 wherein the porous oil absorbing wipe comprises a consolidated melt-blown web of thermoplastic fibers.

25. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 1 wherein the porous oil absorbing substrate percent transparency changes by at least 30 percentage points when loaded with about 6 grams or less of oil per square centimeter.

26. (PREVIOUSLY PRESENTED) The oil absorbing wipe material claim 62 wherein the thermoplastic fibers are polyolefin microfibers.

27. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 62 wherein the thermoplastic fibers are polypropylene microfibers.

28. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 62 wherein the thermoplastic fibers have an average diameter of about 10 micrometers or less, and the wipe has a basis weight of about 40 gm/m<sup>2</sup> or less.

29. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 25 wherein the wipe, after it has changed transparency, has a transparency of about 90 percent or greater.

30. (ORIGINAL) The oil absorbing wipe material of claim 25 wherein the web changes in transparency by 35 or more when loaded with about 6 grams or less of oil per square meter.

31. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 62 wherein the wipes have a void volume of from 40 to 80 percent.

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32. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 62 wherein the wipes have a void volume of from 45 to 75 percent.

33. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 62 wherein the wipes have a void volume of from 50 to 70 percent.

34. (CANCELLED)

35. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 62 wherein the average pore size of the wipe material is from 3 to 12 microns.

36. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 62 wherein the average pore size of the wipe material is from 4 to 8 microns.

37. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 62 wherein the wipes have an oil absorption capacity of from 0.7 to 6 mg/cm<sup>2</sup>.

38. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 62 wherein the wipes have a basis weight of from 10 to 30 gm/m<sup>2</sup>.

39. (ORIGINAL) The oil absorbing wipe material of claim 1 wherein the wipes have a Hand of 8 grams or less.

40. (ORIGINAL) The oil absorbing wipe material claim 1 wherein the wipes have a Hand of 1 to 6 grams or less.

41. (ORIGINAL) The oil absorbing wipe material of claim 1 wherein the coating is uniformly provided on at least a portion of one face of the oil absorbing wipe product.

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42. (ORIGINAL) The oil absorbing wipe material of claim 41 wherein the coating is provided on from 50 to 100 percent of one face of the oil absorbing wipe.

43. (ORIGINAL) The oil absorbing wipe material of claim 42 wherein the coating is continuous.

44. (ORIGINAL) The oil absorbing wipe material of claim 42 wherein the coating is pattern coating.

45. (PREVIOUSLY PRESENTED ) A method for forming a flexible coating on an oil absorbing wipe material suitable for wiping a users skin comprising, providing an oil absorbing porous substrate having a first face and a second face wherein the substrate has a transparency of less than 65 percent, which porous substrate changes transparency upon absorption of oil on the first face, coating the porous substrate on at least a portion of the second face with a coating solution so as to cover the second face of the porous substrate comprising at least a film forming polymer, a particulate filler and an evaporative solvent with at least one additional additive which delivers a benefit to hair or skin, the coating solution having a viscosity of from 2000 to 100,000 cps and a percent solids of 60 to 80 percent wherein the coating is visible on the coated face of the porous substrate and which coating does not penetrate to the opposite face of the porous substrate.

46. (ORIGINAL) The method of forming an oil absorbing wipe material of claim 45 wherein the oil absorbing wipe is a film-like thermoplastic material and the coating solution has a viscosity of from 3000 to 50,000.

47. (ORIGINAL) The method of forming an oil absorbing wipe material of claim 45 wherein the oil absorbing wipe is a consolidated oil absorbing paper wipe and the coating solution has a viscosity of from 10,000 to 100,000.

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48. (ORIGINAL) The method of forming an oil absorbing wipe material of claim 45 wherein the coating comprises at least a film forming polymer and a particulate filler such that the dried coating has 35 to 55 percent particulate filler to other nonparticulate solids said filler having an average particle size of from 0.1 to 30 microns.

49. (ORIGINAL) The method of forming an oil absorbing wipe material of claim 48 wherein the particulate filler comprises 40 to 50 percent by weight of the solids.

50. (ORIGINAL) The method of forming an oil absorbing wipe material of claim 49 wherein the film forming polymer is at least a partially water soluble film forming polymer.

51. (ORIGINAL) The method of forming an oil absorbing wipe material of claim 49 wherein the film forming polymer coating is at least a partially water insoluble film forming polymer.

52. (ORIGINAL) The method of forming an oil absorbing wipe material of claim 45 wherein the film forming polymer coating penetrates from 10 to 90 percent of the thickness of the oil absorbing porous substrate.

53. (ORIGINAL) The method of forming an oil absorbing wipe material of claim 52 wherein the film forming polymer coating penetrates from 20 to 80 percent of the thickness of the oil absorbing porous substrate.

54. (ORIGINAL) The method of forming an oil absorbing wipe material of claim 45 wherein the film forming polymer comprises polyvinylpyrrolidone.

55. (ORIGINAL) The method of forming an oil absorbing wipe material of claim 45 wherein the additional additive is an active or skin modifying agent.

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56. (ORIGINAL) The method of forming an oil absorbing wipe material of claim 55 wherein the active or skin modifying agent is salicylic acid.

57. (ORIGINAL) The method of forming an oil absorbing wipe material of claim 45 wherein the coating further comprises a gelling agent.

58. (ORIGINAL) The method of forming an oil absorbing wipe material of claim 45 wherein the coating is uniformly provided on at least a portion of one face of the oil absorbing wipe product.

59. (ORIGINAL) The method of forming an oil absorbing wipe material of claim 58 wherein the coating is provided on from 50 to 100 percent of one face of the oil absorbing wipe.

60. (ORIGINAL) The method of forming an oil absorbing wipe material of claim 59 wherein the coating is continuous.

61. (ORIGINAL) The method of forming an oil absorbing wipe material of claim 59 wherein the coating is a pattern coating.

62. (PREVIOUSLY PRESENTED) An oil absorbing wipe material suitable for wiping a users skin comprising an oil absorbing porous substrate comprising a consolidated melt-blown web of thermoplastic fibers having a first face and a second face wherein the substrate has a transparency of less than 65 percent which porous substrate changes transparency upon absorption of oil, said porous substrate having a generally non-tacky flexible coating on at least a portion of the second face, said coating covering the porous substrate second face and comprising a film forming polymer with at least one additional additive comprising an active or skin modifying agent which can deliver a benefit to skin or hair contained within the film-forming polymer which coating is visible on the coated second face of the porous substrate, which coating does not penetrate to the opposite face of the porous substrate and which coating can deliver a



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benefit to the skin or hair, said oil absorbing wipe material being produced by the process of claim 45.

63. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 62 wherein the film forming polymer coating penetrates from 10 to 90 percent of the thickness of the oil absorbing porous substrate.

64. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 63 wherein the film forming polymer coating penetrates from 20 to 80 percent of the thickness of the oil absorbing porous substrate.

65. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 62 wherein the porous oil absorbing substrate changes transparency by at least 30 percentage points when loaded with about 6 grams or less of oil per square centimeter.

66. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 65 wherein the web changes in transparency by 35 or more when loaded with about 6 grams or less of oil per square meter.

67. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 62 wherein the wipes have a Hand of 8 grams or less.

68. (PREVIOUSLY PRESENTED) The oil absorbing wipe material claim 62 wherein the wipes have a Hand of 1 to 6 grams or less.

69. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 62 wherein the coating is uniformly provided on at least a portion of one face of the oil absorbing wipe product.

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70. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 69 wherein the coating is provided on from 50 to 100 percent of one face of the oil absorbing wipe.

71. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 70 wherein the coating is continuous.

72. (PREVIOUSLY PRESENTED) The oil absorbing wipe material of claim 70 wherein the coating is pattern coating.